



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Jose Armario
DOCKET NO.: 13-02865.001-R-1
PARCEL NO.: 09-12-224-003

The parties of record before the Property Tax Appeal Board are Jose Armario, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$177,200
IMPR.: \$405,470
TOTAL: \$582,670

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) disputing the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a part two-story, part three-story and part one-story dwelling of frame construction with 4,878 square feet of living area. The dwelling was constructed in stages in 1917, 1984 and 2005. Features of the property include an unfinished basement, central air conditioning, three fireplaces, an in-ground swimming pool and a detached garage with 624 square feet of building area. The property has a 25,169 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information

on three comparable sales described as being improved with either a two-story or a multi-story dwelling of frame or brick and frame construction that range in size 3,728 to 5,791 square feet of living area. The dwellings were constructed from 1915 to 1989 with comparable #1 having additions in 1980 and 2010 while comparable #2 had an addition in 1997. Each comparable was described as having a finished basement, central air conditioning, from 1 to 4 fireplaces and a two-car or a three-car garage. The comparables sold from June 2012 to October 2012 for prices ranging from \$1,320,000 to \$1,740,000 or from \$291 to \$354 per square foot of living area, including land, rounded. The appellant's counsel asserted the average sales price was \$315 per square foot of living area and requested the subject's assessment be reduced to \$512,190 to reflect the average price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$582,670. The subject's assessment reflects a market value of \$1,748,709 or \$358.49 per square foot of living area, land included, when using the 2013 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a written narrative and information on four comparable sales identified by the township assessor. The board of review noted the subject property has an in-ground swimming pool with an assessed value of \$9,534; a 277 square foot stone apron with an assessed value of \$1,879 and an 855 square foot brick patio with an assessed value of \$4,233 resulting in a total assessment of \$15,636 that reflects a market value of \$46,913. The board of review asserted that if you adjusted the subject's assessment for these features the subject's total assessment would reflect a market value of \$1,701,272 or \$348.76 per square foot of living area.

The comparables provided by the board of review were improved with three part 2-story and part 1-story dwellings and one part 2.5-story, part 2-story and part 1-story dwelling of frame or brick construction that ranged in size from 4,193 to 4,939 square feet of living area. Comparable #1 was constructed in 1937 and 1995; comparable #2 was constructed in 1951, 1986, 1993 and 1998; comparable #3 was constructed in 1927, 1969 and 1998; and comparable #4 was constructed in 1922 and 1963. Each comparable has a basement with two being partially finished, three comparables had central air conditioning, each comparable had from one to three fireplaces and the comparables had garages ranging in size from 486 to 912 square feet of building area. The sales occurred from October 2010 to June 2013 for prices ranging from \$1,485,000 to \$2,040,000 or from \$354.16 to \$413.04 per square foot of living area, including land.

The board of review also submitted a map depicting the location of the comparable sales submitted by the parties in relation to the subject property.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review sales #1 and #4 as these comparables were most similar to the subject in location. The comparables were also relatively similar to the subject in style and features with the exception none had an in-ground swimming pool. These comparables sold for prices ranging from \$1,320,000 to \$1,900,000 or from \$354.08 to \$390.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,748,709 or \$358.49 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The subject's assessment is well supported given its additional features which include the in-ground swimming pool, stone apron around the pool and the brick patio. Less weight was given appellant's sales #1 and #3 due to differences from the subject in location and comparable #3 differed from the subject in age. Less weight was given board of review sales #2 and #3 due to their dates of sale not be proximate in time to the assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman



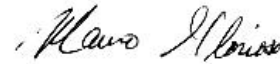
Member



Member



Acting Member



Member



Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 22, 2016



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.